Dalbeattie Men's Shed **Receipts and PaymentsPeriod 1 April 2025 to 31 March 2026** **SC 045783**

	General Funds	Restricted Skeoch	Total	31-Mar-25	
Receipts					
Donations					
Small Donations	1,756	0	1,756	1,708	
General Donations	2,053	0	2,053	1,450	
	3,809	0	3,809		3,158
Grants					
Tesco	0		0	375	
Age Scotland	0		0	0	
	0	0	0		375
Fundraising					
Coffee Mornings, net	1,189		1,189	1,034	
	1,189	0	1,189		1,034
Gross trading receipts					
Sales	10,271		10,271	7,236	
Refurbishment	3,540		3,540	2,374	
	13,811	0	13,811		9,610
Gift Aid	814	0	814		561
Savings Interest	1,125	57	1,182		1,071
Total receipts	**20,748**	**57**	**20,805**		**15,809**
Payments					
Expenses for Social events					
Christmas	0		0	0	
Other events	682		682	909	
	682	0	682		909
Gross trading payments					
Materials	5,107		5,107	5,323	
Consumables	464		464	694	
Cleaning	245		245	213	
	5,816	0	5,816		6,230
Payments relating directly to charitable activities					
Insurance	373	602	975	802	
Advertising & PR	117		117	159	
Purchase of Equipment	2,562		2,562	6,590	
Repairs & Maintenance	1,069		1,069	643	
IT & Communications	354		354	401	
Postage, Printing, Staty	212		212	58	
	4,687	602	5,289		8,653
Grants & donations					
Federation membership	30	0	30	30	
	30	0	30		30
Governance and corporate costs					
Professional fees and training	72	0	72	180	
	72	0	72		180
Total payments	**11,287**	**602**	**11,889**		**16,002**
Excess / (Deficit) of Receipts over Payments	**9,461**	**(545)**	**8,916**		**(193)**

Statement of Funds	**General**	**Skeoch**	**Total**	*31-Mar-25*
Opening Balance	34,763	8,958	43,721	*43,721*
Receipts	20,748	57	20,805	*15,809*
Payments	(11,287)	(602)	(11,889)	*(16,002)*
Transfer				
Closing Balance	**44,224**	**8,413**	**52,637**	**43,528**

Statement of Balances

Bank and cash Balances at start	43,531	*43,721*
Excess of receipts for period	8,916	*(193)*
Bank and cash Balances at end	**52,447**	**43,528**

Signed .... Date: 28-MAY-2026

Geoff Thomas, Treasurer and on behalf of Trustees

Independent Examiner's Report to the Trustees and Members of The Dalbeattie Men's Shed (SC 045783) on the Accounts for the period ended 31 March, 2026

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention which

1. gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with the 2005 Act and the 2006 Accounts Regulations and
   - to prepare accounts which accord with the accounting records and comply with the 2006 Accounts Regulations

   have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Stephanie M Robertson, Acma Bencoolen, Pines Road, Kippford. DG5 4LB

25/May/2026